

Exhibit E-1



Dion W. Hayes  
804.775.1144

One James Center  
901 East Cary Street  
Richmond, VA 23219-4030

September 8, 2009

REMITTANCE COPY  
PLEASE RETURN WITH PAYMENT  
DIRECT ACCOUNTING INQUIRIES TO (804) 775-1601 or (800) 775-2202

INVOICE NO. 91176604

Circuit City Stores, Inc.  
4951 Lake Brook Drive  
Glen Allen, VA 23060

TAX ID NO. 54-0505857

JOINT GROUP #2055557

Balance Forward from Prior Invoices: \$113,658.04  
(IF BALANCE FORWARD PREVIOUSLY PAID, PLEASE DISREGARD)

Current Invoice:		
Current Fees:	\$240,742.00	
Current Disbursements:	<u>\$6,123.19</u>	
Current Invoice Total:		<u>\$246,865.19</u>
Total Balance Due:		<u><u>\$360,523.23</u></u>

PLEASE REMIT PAYMENT TO THE FOLLOWING ADDRESS:

McGuireWoods LLP  
Attn: Accounts Receivable  
901 E. Cary Street  
Richmond, VA 23219-4030

PAYMENT IN FULL IS DUE UPON PRESENTATION



Dion W. Hayes  
804.775.1144

One James Center  
901 East Cary Street  
Richmond, VA 23219-4030

September 8, 2009

Circuit City Stores, Inc.  
4951 Lake Brook Drive  
Glen Allen, VA 23060

Bill Through: 08/31/09

**INVOICE NO. 91176604**

**TAX ID NO. 54-0505857**

**FOR PROFESSIONAL SERVICES RENDERED AND EXPENSES INCURRED:**

**Re: General Case Administration**

Our File No.	2055557-0010
Circuit City Contact	Michelle Mosier
McGuireWoods Contact	Douglas M. Foley

08/03/09	Multiple telephone conferences and e-mails with parties regarding bankruptcy cases and related issues and review and analyze bankruptcy cases, pleadings, orders, notices and related issues	
	Daniel F. Blanks 1.50 hours at 375.00 per hour.	\$562.50
08/03/09	Review and organize requests for garnishments, subpoenas, etc.	
	Linda J. Neilson 1.70 hours at 185.00 per hour.	\$314.50
08/03/09	Monitor creditor hotline and respond as appropriate	
	Karen B. Cain .30 hours at 195.00 per hour.	\$58.50

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 2

September 8, 2009

---

08/04/09	Multiple telephone conferences and e-mails with parties regarding bankruptcy cases and related issues and review material, documents, pleadings and other items regarding same (.9); multiple telephone conferences with debtors' professionals, in-house parties and clerk's office regarding orders, omnibus hearings and other related issues (1.6)		
	Daniel F. Blanks	2.50 hours at 375.00 per hour.	\$937.50
08/04/09	Review, organize and prepare responses to requests for garnishments, subpoenas, etc.		
	Linda J. Neilson	4.60 hours at 185.00 per hour.	\$851.00
08/05/09	E-mails and telephone conferences with parties regarding case and related issues (.5); e-mails with clerk's office and chambers regarding orders and related issues (.4)		
	Daniel F. Blanks	.90 hours at 375.00 per hour.	\$337.50
08/05/09	Review, organize and prepare responses to requests for garnishments, subpoenas, etc.		
	Linda J. Neilson	2.80 hours at 185.00 per hour.	\$518.00
08/06/09	Review and prepare responses to requests for garnishments, subpoenas, etc.		
	Linda J. Neilson	5.10 hours at 185.00 per hour.	\$943.50
08/07/09	Review and prepare responses to requests for garnishments, subpoenas, etc.		
	Linda J. Neilson	2.80 hours at 185.00 per hour.	\$518.00
08/10/09	Multiple telephone conferences and e-mails with parties regarding bankruptcy cases and related issues and research issues regarding same (1.5); e-mails with debtors' professionals and others regarding orders and related issues (.6)		
	Daniel F. Blanks	2.10 hours at 375.00 per hour.	\$787.50
08/11/09	E-mails and telephone conferences with parties regarding bankruptcy cases and related issues and analyze issues regarding same		
	Daniel F. Blanks	1.20 hours at 375.00 per hour.	\$450.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 3

September 8, 2009

---

08/11/09	Prepare letter to appeals court law clerk regarding original signature of opposing counsel to agreed order of dismissal (.3); telephone conference with B. Stark regarding court letter and dismissal order (.4); status e-mail to professionals regarding order entry (.2)		
	Karen B. Cain .90 hours at 195.00 per hour.		\$175.50
08/12/09	Multiple telephone conferences with creditors and parties in interest regarding bankruptcy cases and related issues		
	Daniel F. Blanks 1.70 hours at 375.00 per hour.		\$637.50
08/12/09	Review requests for garnishments, subpoenas, etc. and prepare responses		
	Linda J. Neilson 2.70 hours at 185.00 per hour.		\$499.50
08/13/09	Review and revise 8/18/2009 hearing agenda (1.1); review requests for garnishments, subpoenas, etc. and prepare responses (4.7)		
	Linda J. Neilson 5.80 hours at 185.00 per hour.		\$1,073.00
08/14/09	Review and finalize agenda for matters on 8/18 and begin review of claims objection responses regarding same		
	Douglas M. Foley 1.10 hours at 550.00 per hour.		\$605.00
08/14/09	Multiple telephone conferences and e-mails with parties regarding bankruptcy cases and related issues		
	Daniel F. Blanks .80 hours at 375.00 per hour.		\$300.00
08/14/09	Review and revise 8/18/09 hearing agenda for filing		
	Linda J. Neilson .30 hours at 185.00 per hour.		\$55.50
08/14/09	Review and confirm content of omnibus agenda exhibits (.4); e-mail status of exhibit to professionals (.2)		
	Karen B. Cain .60 hours at 195.00 per hour.		\$117.00
08/18/09	Review docket and prepare chart of items set for hearing on 8/27/09 and circulate (1.8); review requests and prepare responses to garnishments, subpoenas, etc. (2.4)		
	Linda J. Neilson 4.20 hours at 185.00 per hour.		\$777.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 4

September 8, 2009

---

08/19/09	Begin review of agenda for 8/27 matters and e-mails with debtors professionals, opposing counsel, and client regarding same Douglas M. Foley .60 hours at 550.00 per hour.	\$330.00
08/19/09	Multiple telephone conferences and e-mails with parties regarding bankruptcy cases and related issues and review material regarding same Daniel F. Blanks 1.50 hours at 375.00 per hour.	\$562.50
08/19/09	Prepare notice for additional omnibus hearing dates Linda J. Neilson .30 hours at 185.00 per hour.	\$55.50
08/20/09	Multiple e-mails and telephone conferences regarding bankruptcy case and other issues and analyze issues regarding same Daniel F. Blanks 1.20 hours at 375.00 per hour.	\$450.00
08/21/09	Multiple telephone conferences and e-mails with parties regarding bankruptcy cases and related issues (.6); e-mails and telephone conferences with clerk's office regarding entry of orders and related issues (.5) Daniel F. Blanks 1.10 hours at 375.00 per hour.	\$412.50
08/24/09	Review and revise agenda for omnibus hearing on 8/27 and e-mails and telephone conferences with client and debtors professionals regarding same and begin review of pleadings for contested matters Douglas M. Foley 1.30 hours at 550.00 per hour.	\$715.00
08/24/09	Draft and file notice of additional omnibus hearing dates and e-mails with debtors' professionals and KCC regarding same Daniel F. Blanks .80 hours at 375.00 per hour.	\$300.00
08/24/09	Monitor creditor hotline (.2); chart telephone calls and issues to be resolved (1.9) Nancy S. von Barga 2.10 hours at 220.00 per hour.	\$462.00
08/24/09	Prepare documents for 8/27/09 omnibus hearing Linda J. Neilson 6.10 hours at 185.00 per hour.	\$1,128.50
08/25/09	Review, update and finalize agenda and e-mails and telephone calls with client, opposing counsel and debtors counsel regarding same and begin review and preparation for hearings on 8/27 Douglas M. Foley 2.70 hours at 550.00 per hour.	\$1,485.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 5

September 8, 2009

---

08/25/09	Review, analyze and revise agenda for August 27, 2009 omnibus hearing and e-mails with debtors' professionals regarding same (.7); multiple telephone conferences and e-mails with parties regarding bankruptcy cases and related issues (.6)		
	Daniel F. Blanks	1.30 hours at 375.00 per hour.	\$487.50
08/25/09	Review and analyze agenda for omnibus hearing date, file agenda, and arrange for service		
	Bryan A. Stark	1.00 hours at 295.00 per hour.	\$295.00
08/25/09	Revise 8/27/09 hearing agenda and exhibit for filing (1.9); review and organize requests for garnishments, subpoenas, etc. (1.2)		
	Linda J. Neilson	3.10 hours at 185.00 per hour.	\$573.50
08/25/09	Prepare omnibus hearing exhibits		
	Karen B. Cain	1.40 hours at 195.00 per hour.	\$273.00
08/26/09	Continue to review pleadings and prepare for hearings on 8/27 and e-mails and telephone calls with client, debtors professionals and opposing counsel regarding same		
	Douglas M. Foley	2.40 hours at 550.00 per hour.	\$1,320.00
08/26/09	Analyze agenda and e-mails regarding status of various matters		
	Sarah B. Boehm	.60 hours at 450.00 per hour.	\$270.00
08/26/09	Review requests and prepare responses to garnishments, subpoenas, etc.		
	Linda J. Neilson	5.00 hours at 185.00 per hour.	\$925.00
08/26/09	Prepare hearing binders for professionals (2.4); prepare hearing exhibits (1.3); circulate hearing transcript from court reporter (.2)		
	Karen B. Cain	3.90 hours at 195.00 per hour.	\$760.50
08/27/09	Prepare for and participate in matters on 8/27 omnibus hearing and e-mails with counsel and finalize orders regarding same		
	Douglas M. Foley	4.90 hours at 550.00 per hour.	\$2,695.00
08/27/09	Prepare multiple orders and other items regarding August 27, 2009 omnibus hearing and multiple telephone conferences and e-mails with parties regarding same		
	Daniel F. Blanks	1.90 hours at 375.00 per hour.	\$712.50

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 6  
September 8, 2009

08/27/09 Review requests and prepare responses to  
garnishments, subpoenas, etc.  
Linda J. Neilson 4.60 hours at 185.00 per hour. \$851.00

08/27/09 Work on omnibus hearing exhibits (4.9); omnibus  
hearing (2.2); work on continuance chart (1.2)  
Karen B. Cain 8.30 hours at 195.00 per hour. \$1,618.50

08/28/09 E-mails with debtors professionals and client  
and opposing counsel regarding follow-up on  
orders from 8/27 hearing matters  
Douglas M. Foley .70 hours at 550.00 per hour. \$385.00

08/28/09 Analyze various documents and distribute same  
Sarah B. Boehm .60 hours at 450.00 per hour. \$270.00

08/28/09 Review requests and prepare responses to  
garnishments, subpoenas, etc.  
Linda J. Neilson 2.30 hours at 185.00 per hour. \$425.50

08/28/09 Prepare preliminary report of hearing items for  
September omnibus  
Karen B. Cain 1.10 hours at 195.00 per hour. \$214.50

08/31/09 E-mails and telephone conferences with parties  
regarding bankruptcy cases and related issues  
Daniel F. Blanks .80 hours at 375.00 per hour. \$300.00

08/31/09 Analyze notices on omnibus hearing items (.9);  
summary of items designated for multiple  
hearing dates (2.3)  
Karen B. Cain 3.20 hours at 195.00 per hour. \$624.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Douglas M. Foley	\$550.00	13.7	\$7,535.00
Sarah B. Boehm	\$450.00	1.2	\$540.00
Daniel F. Blanks	\$375.00	19.3	\$7,237.50
Bryan A. Stark	\$295.00	1.0	\$295.00
Nancy S. von Bargaen	\$220.00	2.1	\$462.00
Karen B. Cain	\$195.00	19.7	\$3,841.50
Linda J. Neilson	\$185.00	51.4	\$9,509.00
TOTAL FEES		108.4	\$29,420.00

Re: Restructuring and General Strategy  
Our File No. 2055557-0020  
Circuit City Contact Michelle Mosier  
McGuireWoods Contact Douglas M. Foley



Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 7  
September 8, 2009

08/03/09 Review and analyze update workplan for going  
forward matters  
Douglas M. Foley .50 hours at 550.00 per hour. \$275.00

08/18/09 Prepare for and participate in board meeting  
discussing plan of liquidation and disclosure  
statement  
Douglas M. Foley 1.40 hours at 550.00 per hour. \$770.00

08/31/09 Telephone conference and meetings with client  
and debtors professionals regarding case status  
and calendar updates, upcoming hearings,  
omnibus objections to claims, claims  
reconciliations, new lawsuits regarding  
collection of outstanding account receivables  
and analyze issues and strategy going forward  
Douglas M. Foley 2.90 hours at 550.00 per hour. \$1,595.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Douglas M. Foley	\$550.00	4.8	\$2,640.00
TOTAL FEES		4.8	\$2,640.00

**Re: Monthly Operating Reports**

Our File No. 2055557-0060  
Circuit City Contact Michelle Mosier  
McGuireWoods Contact Douglas M. Foley

08/14/09 Revise and file monthly operating report and  
e-mails with debtors' professionals regarding  
same  
Daniel F. Blanks .50 hours at 375.00 per hour. \$187.50

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Daniel F. Blanks	\$375.00	0.5	\$187.50
TOTAL FEES		0.5	\$187.50

**Re: Professional Retention/Fee Applications**

Our File No. 2055557-0070  
Circuit City Contact Michelle Mosier  
McGuireWoods Contact Douglas M. Foley

08/06/09 E-mails regarding objection period to monthly  
fee statement and timing of payment to  
professionals, including ombudsman  
Douglas M. Foley .40 hours at 550.00 per hour. \$220.00

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 8  
September 8, 2009

08/07/09 Review amended Ernst & Young retention  
application and analyze issues regarding same  
and e-mails with debtors professionals  
regarding same  
Douglas M. Foley .60 hours at 550.00 per hour. \$330.00

08/07/09 E-mails with Ernst & Young and debtors'  
professionals regarding expansion services  
documents and related issues  
Daniel F. Blanks .50 hours at 375.00 per hour. \$187.50

08/07/09 Review, prepare for filing and file motion to  
expand scope of Ernst & Young tax advisory role  
and notice of same and arrange for service of  
same  
Bryan A. Stark 1.50 hours at 295.00 per hour. \$442.50

08/11/09 Review and finalize monthly fee statement and  
relating documents for July 2009 time  
Douglas M. Foley .60 hours at 550.00 per hour. \$330.00

08/12/09 E-mails regarding monthly professional fees  
statements for July 2009 time and review same  
Douglas M. Foley .60 hours at 550.00 per hour. \$330.00

08/13/09 Finalize fee statements and e-mails to parties  
regarding same  
Daniel F. Blanks .70 hours at 375.00 per hour. \$262.50

08/31/09 Analyze deadlines and related issues regarding  
third interim fee applications and e-mails to  
professionals regarding same (.7); analyze  
documents regarding McGuireWoods interim fee  
applications and e-mails regarding same (.7)  
Sarah B. Boehm 1.40 hours at 450.00 per hour. \$630.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Douglas M. Foley	\$550.00	2.2	\$1,210.00
Sarah B. Boehm	\$450.00	1.4	\$630.00
Daniel F. Blanks	\$375.00	1.2	\$450.00
Bryan A. Stark	\$295.00	1.5	\$442.50
TOTAL FEES		6.3	\$2,732.50

Re: Automatic Stay  
Our File No. 2055557-0090  
Circuit City Contact Michelle Mosier  
McGuireWoods Contact Douglas M. Foley

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 9  
September 8, 2009

08/07/09	Review new lift stay motions and e-mails with debtors professionals regarding same Douglas M. Foley 1.10 hours at 550.00 per hour.	\$605.00
08/11/09	E-mails regarding Western Express lift stay motion and analyze issues regarding requested consent Douglas M. Foley .30 hours at 550.00 per hour.	\$165.00
08/13/09	Analyze responses to lift stay motion and subpoenas for discovery regarding same and conference with client regarding same Douglas M. Foley .80 hours at 550.00 per hour.	\$440.00
08/14/09	Prepare for and participate in telephone conferences with movants for relief from stay regarding resolution and related issues and research and analyze issues regarding same Daniel F. Blanks 2.20 hours at 375.00 per hour.	\$825.00
08/19/09	Telephone conferences and e-mails with parties regarding consent to the automatic stay and related issues and draft consent orders regarding same (1.2); draft response to Isaac motion for relief and research multiple issues regarding same and review multiple documents regarding same (1.3) Daniel F. Blanks 2.50 hours at 375.00 per hour.	\$937.50
08/20/09	Review and revise response to lift stay motions and analyze issues regarding same Douglas M. Foley 1.50 hours at 550.00 per hour.	\$825.00
08/20/09	Continue draft, revise and file response to motion for relief from stay and review and analyze documents, pleadings and other items regarding same (2.2); correspondence with courts regarding status reports and related issues regarding litigation (.5) Daniel F. Blanks 2.70 hours at 375.00 per hour.	\$1,012.50
08/20/09	Review and provide comments on response to motion for relief Bryan A. Stark .60 hours at 295.00 per hour.	\$177.00
08/25/09	Review pleadings filed by Ashley Isaacs regarding relief from stay motion in preparation for hearing on 8/27 Douglas M. Foley .30 hours at 550.00 per hour.	\$165.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Douglas M. Foley	\$550.00	4.0	\$2,200.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 10

September 8, 2009

Daniel F. Blanks	\$375.00	7.4	\$2,775.00
Bryan A. Stark	\$295.00	0.6	\$177.00
TOTAL FEES		12.0	\$5,152.00

Re: Credit Cards

Our File No.	2055557-0110
Circuit City Contact	Michelle Mosier
McGuireWoods Contact	Douglas M. Foley

08/28/09 Analyze documents regarding Amex settlement and possible stipulation  
Sarah B. Boehm .40 hours at 450.00 per hour. \$180.00

08/31/09 E-mails regarding stipulation resolving Amex issues and return of holdback  
Douglas M. Foley .30 hours at 550.00 per hour. \$165.00

Timekeeper	Rate/HR	Hours	Fees
Douglas M. Foley	\$550.00	0.3	\$165.00
Sarah B. Boehm	\$450.00	0.4	\$180.00
TOTAL FEES		0.7	\$345.00

Re: Executory Contracts

Our File No.	2055557-0140
Circuit City Contact	Michelle Mosier
McGuireWoods Contact	Douglas M. Foley

08/12/09 Review e-mails and pleadings relating to contract rejection motion relating sale of IP assets and analyze issues regarding same  
Douglas M. Foley .70 hours at 550.00 per hour. \$385.00

08/12/09 Review, analyze, revise and file rejection motion to Vanity executory contracts and related issues and multiple e-mails with debtors' professionals regarding same  
Daniel F. Blanks 2.40 hours at 375.00 per hour. \$900.00

Timekeeper	Rate/HR	Hours	Fees
Douglas M. Foley	\$550.00	0.7	\$385.00
Daniel F. Blanks	\$375.00	2.4	\$900.00
TOTAL FEES		3.1	\$1,285.00

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 11  
September 8, 2009

**Re: Litigation**

Our File No. 2055557-0150  
Circuit City Contact Michelle Mosier  
McGuireWoods Contact Douglas M. Foley

08/03/09	Telephone call with claims traders regarding purchase of litigation rights and e-mails with client regarding same (.3); analyze issues relating to demand letters and timing of filing new suits on AR and collection matters (.4) Douglas M. Foley .70 hours at 550.00 per hour.	\$385.00
08/03/09	Analyze Sirius agreement (.5); review e-mails regarding Sharp preference (.2) Bryan A. Fratkin .70 hours at 490.00 per hour.	\$343.00
08/03/09	Finalize, draft and update stipulation to substitute counsel in Unical case (1.5); correspond with counsel regarding same (.2) Bryan A. Stark 1.70 hours at 295.00 per hour.	\$501.50
08/04/09	E-mails regarding initiation of XM/Sirius and Sharp litigation and analyze issues regarding same Douglas M. Foley .90 hours at 550.00 per hour.	\$495.00
08/04/09	Draft complaint against Sirius XM and research multiple issues regarding same and review contracts and other documents regarding same and e-mails and telephone conferences with debtors' professionals regarding same Daniel F. Blanks 2.20 hours at 375.00 per hour.	\$825.00
08/04/09	Review documentation and prepare proof of claim for debtor to file in Alliance/SIM bankruptcy case Bryan A. Stark 1.50 hours at 295.00 per hour.	\$442.50
08/04/09	Review response to demand letter to Sharp Electronics and correspond with debtor and debtors' professionals regarding same Bryan A. Stark .50 hours at 295.00 per hour.	\$147.50
08/05/09	Review, revise and analyze XM Sirius AR complaint and issues and other pending affirmative causes of action Douglas M. Foley 1.80 hours at 550.00 per hour.	\$990.00
08/05/09	Review draft complaint in Sirius/XM matter Bryan A. Fratkin .70 hours at 490.00 per hour.	\$343.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 12

September 8, 2009

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08/05/09	Continue drafting complaint against Sirius XM and draft template complaints regarding same and research multiple issues regarding same Daniel F. Blanks 1.80 hours at 375.00 per hour.	\$675.00
08/06/09	E-mails regarding Mondragon stipulation and review same Douglas M. Foley .40 hours at 550.00 per hour.	\$220.00
08/06/09	E-mails with counsel for Mondragon regarding extension and e-mails with debtors' professionals regarding same Daniel F. Blanks .40 hours at 375.00 per hour.	\$150.00
08/06/09	Review and analyze comments to settlement and release agreement and comments for McNulty state court case (1.0); draft adversary complaint against Sharp (1.5) Bryan A. Stark 2.50 hours at 295.00 per hour.	\$737.50
08/07/09	E-mails regarding FTI/Compass Lexecon engagement and litigation rights valuation issue (.3); e-mails regarding Schementi documentation on 2004 request (.3); review and analyze Sharp preference analysis and draft complaint and e-mails with debtors professionals regarding same (.7) Douglas M. Foley 1.30 hours at 550.00 per hour.	\$715.00
08/07/09	E-mails with debtors' professionals regarding Mondragon adversary proceeding and extension documents Daniel F. Blanks .40 hours at 375.00 per hour.	\$150.00
08/07/09	Draft stipulation extending deadline by which to file an answer or otherwise respond to second amended complaint in Mondragon adversary proceeding and submit to chambers (1.2); draft and update adversary complaint against Sharp (2.5); draft and revise proof of claim against Alliance Entertainment (1.0) Bryan A. Stark 4.70 hours at 295.00 per hour.	\$1,386.50
08/10/09	Review payables and receivables update and analyze commencement of litigation and status of same Douglas M. Foley .90 hours at 550.00 per hour.	\$495.00

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 13  
September 8, 2009

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08/11/09	Review and organize additional Schimenti (Midtown and North Plainfield locations) documents for production	Linda J. Neilson	4.30 hours at 185.00 per hour.	\$795.50
08/12/09	Review and organize New Jersey and New York real estate documents for Schimenti Construction	Connie Ferrell	4.00 hours at 215.00 per hour.	\$860.00
08/12/09	Review and organize Schimenti documents	Linda J. Neilson	2.10 hours at 185.00 per hour.	\$388.50
08/13/09	E-mails and conference with client regarding production of documents and Schimenti 2004 (.4); e-mails regarding commencement of accounts receivable litigation and preference litigation (.4)	Douglas M. Foley	.80 hours at 550.00 per hour.	\$440.00
08/13/09	Prepare letters regarding copies of Schimenti documents	Linda J. Neilson	.30 hours at 185.00 per hour.	\$55.50
08/14/09	Review documents and prepare letters regarding production of documents relating to Schimenti Construction 2004 examination motion	Douglas M. Foley	.40 hours at 550.00 per hour.	\$220.00
08/17/09	Analyze issues relating to preference analysis and commencement of litigation and review exhibits regarding same (1.9); review drafts of lawsuits following on demand letters for collection of account receivables (.4)	Douglas M. Foley	2.30 hours at 550.00 per hour.	\$1,265.00
08/17/09	Conference with D. Blanks regarding Sirius/XM complaint	Bryan A. Fratkin	.30 hours at 490.00 per hour.	\$147.00
08/19/09	Review and revise XM Sirius complaint and Alliance proof of claim and e-mails with client regarding Sharp and new demand letters and potential AR complaints (1.1); e-mails regarding Schimenti 2004 exam motion (.3)	Douglas M. Foley	1.40 hours at 550.00 per hour.	\$770.00

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 14  
September 8, 2009

08/19/09	Review and revise draft complaint against Sirius XM (.9); review Sirius and XM contracts (.5); call with D. Blanks regarding revisions to draft complaint (.6) Bryan A. Fratkin 2.00 hours at 490.00 per hour.	\$980.00
08/19/09	Continue draft complaint against Sirius XM and research issues regarding same and multiple telephone conferences and e-mails with client regarding same and background Daniel F. Blanks 1.50 hours at 375.00 per hour.	\$562.50
08/19/09	Correspond with debtors' professionals and chambers regarding jury trials in bankruptcy court (.7); correspond with debtors' professionals regarding filing a settlement of state court litigation (.5); file and arrange settlement for service in accordance with claims settlement procedures (.5); review and provide comments on draft complaint against Sirius XM (.7); review and revise draft complaint against Sharp (1.5) Bryan A. Stark 3.90 hours at 295.00 per hour.	\$1,150.50
08/20/09	E-mails regarding Schementi 2004 exam motion and production of documents Douglas M. Foley .40 hours at 550.00 per hour.	\$220.00
08/20/09	E-mails regarding draft Sirius XM complaint Bryan A. Fratkin .20 hours at 490.00 per hour.	\$98.00
08/20/09	Continue draft complaints against Sirius XM and research issues regarding same and e-mails with debtors' professionals regarding same Daniel F. Blanks .90 hours at 375.00 per hour.	\$337.50
08/21/09	E-mails regarding Schementi 2004 motion and productions of documents (.3); review complaints relating to collection of accounts receivable and e-mails with debtors professionals and client regarding same (.6); e-mails and telephone conference with debtors professionals and client regarding analysis and monetization of certain litigation rights (.4) Douglas M. Foley 1.30 hours at 550.00 per hour.	\$715.00
08/21/09	E-mails regarding draft complaint against Sirius/XM Bryan A. Fratkin .20 hours at 490.00 per hour.	\$98.00



Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 15

September 8, 2009

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08/21/09	Conference with D. Foley and review proposed engagement letter regarding possible antitrust claims in connection with VISA/MC surcharges	Anne Marie Cushmac .60 hours at 490.00 per hour.	\$294.00
08/21/09	Draft and update adversary proceeding complaint and forward for comments	Bryan A. Stark 1.70 hours at 295.00 per hour.	\$501.50
08/24/09	Review WARN pleadings on Mondragon suit (.4); review and finalize XM Sirius complaint and status of Sharp complaint (.6); review report on demand letters and status of AR collection efforts (.3); e-mails regarding Schementi 2004 motion and production of vendor procedures manual and review same (.5); e-mails regarding analysis and monetization of litigation rights (.3)	Douglas M. Foley 2.10 hours at 550.00 per hour.	\$1,155.00
08/24/09	E-mails regarding Sirius XM complaint	Bryan A. Fratkin .20 hours at 490.00 per hour.	\$98.00
08/24/09	Antitrust inquiry regarding valuation of litigation rights	Anne Marie Cushmac .30 hours at 490.00 per hour.	\$147.00
08/24/09	Continue draft Sirius XM complaint and research multiple issues regarding same and e-mails with debtors' professionals regarding same and file same with court (2.3); e-mails with debtors' professionals and client regarding Sharp contract and related issues and research issues regarding same (.6); draft, revise and file motion to dismiss Mondragon adversary proceeding and e-mails with debtors' professionals regarding same (1.1)	Daniel F. Blanks 4.00 hours at 375.00 per hour.	\$1,500.00
08/24/09	Review and analyze motion to dismiss Mondragon adversary proceeding and draft notice of motion	Bryan A. Stark 1.50 hours at 295.00 per hour.	\$442.50
08/25/09	Conference with J. Marcum regarding valuation of litigation rights for VISA/Mastercard and flat panel antitrust litigation class actions (.4); review proposals from Consor, Kaplan Fox and CCC (1.4)	Anne Marie Cushmac 1.80 hours at 490.00 per hour.	\$882.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 16

September 8, 2009

---

08/25/09	Prepare summons for Sirius XM and serve same and file same and e-mails with counsel for Sirius XM and debtors' professionals regarding same	Daniel F. Blanks	1.10 hours at 375.00 per hour.	\$412.50
08/25/09	Prepare complaint and summons for service in Sirius matter	Linda J. Neilson	.50 hours at 185.00 per hour.	\$92.50
08/26/09	E-mails regarding meeting to discuss potential lawsuits	Bryan A. Fratkin	.20 hours at 490.00 per hour.	\$98.00
08/26/09	E-mails with client regarding litigation strategies and analyze issues regarding same	Daniel F. Blanks	.80 hours at 375.00 per hour.	\$300.00
08/26/09	Review updated documentation and update complaint against Sharp	Bryan A. Stark	.60 hours at 295.00 per hour.	\$177.00
08/27/09	Conference with Consor regarding valuation of litigation rights for flat panel antitrust litigation class action	Anne Marie Cushmac	1.20 hours at 490.00 per hour.	\$588.00
08/27/09	Prepare for meeting and meet with debtors and debtors' professionals regarding litigation (4.5); revise complaint against Sharp and e-mail for comments (.3)	Bryan A. Stark	4.80 hours at 295.00 per hour.	\$1,416.00
08/28/09	Analyze issues relating to Schementi construction 2004 examination motion, additional document production requests and legal theories regarding trust claims	Douglas M. Foley	1.20 hours at 550.00 per hour.	\$660.00
08/28/09	Draft demand letter to creditor	Bryan A. Stark	.50 hours at 295.00 per hour.	\$147.50
08/30/09	Analyze caselaw on trust theories relating to Schementi construction claims and additional requests for production of documents and e-mail memorandum to opposing counsel regarding same	Douglas M. Foley	1.80 hours at 550.00 per hour.	\$990.00
08/31/09	Review draft of Sharp complaint and e-mails regarding same and preference analysis	Douglas M. Foley	.40 hours at 550.00 per hour.	\$220.00

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 17  
September 8, 2009

08/31/09 Review and revise draft Sharp complaint (.7);  
call to B. Stark regarding same (.4); review  
e-mail from B. Fose regarding action items  
(.2); analyze issues regarding turnover,  
disallowance of claims and 503(b)(9) (.5)  
Bryan A. Fratkin 1.80 hours at 490.00 per hour. \$882.00

08/31/09 E-mails with counsel for Sirius XM regarding  
extensions and pretrial conferences and related  
issues  
Daniel F. Blanks 1.00 hours at 375.00 per hour. \$375.00

08/31/09 Revise adversary complaint and circulate draft  
for comments (.4); research issues regarding  
preferential transfers (1.2)  
Bryan A. Stark 1.60 hours at 295.00 per hour. \$472.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Douglas M. Foley	\$550.00	18.1	\$9,955.00
Anne Marie Cushmac	\$490.00	3.9	\$1,911.00
Bryan A. Fratkin	\$490.00	6.3	\$3,087.00
Daniel F. Blanks	\$375.00	14.1	\$5,287.50
Bryan A. Stark	\$295.00	25.5	\$7,522.50
Connie Ferrell	\$215.00	4.0	\$860.00
Linda J. Neilson	\$185.00	7.2	\$1,332.00
TOTAL FEES		79.1	\$29,955.00

**Re: Vendor Matters**

Our File No.	2055557-0170
Circuit City Contact	Michelle Mosier
McGuireWoods Contact	Douglas M. Foley

08/05/09 Review and analyze recoupment/setoff document  
with regard to proofs of claim  
Bryan A. Stark 1.50 hours at 295.00 per hour. \$442.50

08/12/09 E-mails regarding Alliance and SIM claims and  
setoffs for AR and MP and analyze issues  
regarding same  
Douglas M. Foley .30 hours at 550.00 per hour. \$165.00

08/13/09 Analyze issues relating to Alliance and AR  
backup  
Douglas M. Foley .30 hours at 550.00 per hour. \$165.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 18

September 8, 2009

08/14/09 Review documents relating to Alliance backup on  
AR claim and letter to opposing counsel  
regarding same  
Douglas M. Foley .30 hours at 550.00 per hour. \$165.00

08/14/09 Analyze issues relating to reclamation claims,  
including Paramount Home Entertainment and  
issues relating to alleged administrative  
status of claims  
Douglas M. Foley .60 hours at 550.00 per hour. \$330.00

08/17/09 E-mails regarding resolution proposals of  
various vendors, including Symantec and Navarre  
Douglas M. Foley .30 hours at 550.00 per hour. \$165.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Douglas M. Foley	\$550.00	1.8	\$990.00
Bryan A. Stark	\$295.00	1.5	\$442.50
		<hr/>	<hr/>
	TOTAL FEES	3.3	\$1,432.50

Re: Real Estate

Our File No.

2055557-0180

Circuit City Contact

Michelle Mosier

McGuireWoods Contact

Douglas M. Foley

08/02/09 Atlanta Service Center - Revise and transmit  
purchase agreement  
Matthew T. Gunlock .80 hours at 290.00 per hour. \$232.00

08/03/09 E-mails regarding potential CAD file  
transaction and issues with same  
Douglas M. Foley .30 hours at 550.00 per hour. \$165.00

08/03/09 Atlanta Service Center - E-mail correspondence  
with D. Miller and bankruptcy team regarding  
purchase agreement and bidding process (.4);  
e-mail correspondence with M. Jacobs (.2)  
Matthew T. Gunlock .60 hours at 290.00 per hour. \$174.00

08/04/09 Atlanta Service Center - E-mail correspondence  
with bankruptcy counsel (.2); e-mail  
correspondence with purchaser's counsel (.3);  
revise and respond to additional comments from  
purchaser's counsel (.5)  
Matthew T. Gunlock 1.00 hours at 290.00 per hour. \$290.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 19

September 8, 2009

---

08/05/09	E-mails regarding stub rent appeal and dismissal for mootness and status of order Douglas M. Foley .60 hours at 550.00 per hour.	\$330.00
08/05/09	Lithia Springs, GA - Telephone call with M. Gunlock regarding escrow agent for purposes of holding deposit Edmund S. Pittman .10 hours at 450.00 per hour.	\$45.00
08/05/09	Atlanta Service Center - E-mail correspondence with Circuit City regarding purchase agreement (.5); e-mail correspondence with purchaser's counsel regarding purchase agreement and escrow matters (.7); coordinate execution of purchase agreement (.4); review legal descriptions from vesting deed and purchaser's title commitment (.2); telephone call with M. Jacobs regarding escrow agreement (.2) Matthew T. Gunlock 2.00 hours at 290.00 per hour.	\$580.00
08/05/09	Correspond with chambers, debtors' professionals and creditor counsel regarding stub rent appeal Bryan A. Stark .60 hours at 295.00 per hour.	\$177.00
08/06/09	Lithia Springs, GA - Telephone calls to and from P. Reed regarding escrow agent services regarding deposit (.2); review e-mails from M. Gunlock (.1); review escrow agent's requested language regarding liability for bank failures (.1) Edmund S. Pittman .40 hours at 450.00 per hour.	\$180.00
08/06/09	Atlanta Service Center - E-mail correspondence with purchaser's counsel regarding purchase agreement and escrow arrangements (1.2); e-mail correspondence and telephone call with K. Lazaroff regarding escrow matters (.4); revise purchase agreement regarding escrow matters and transmit revised drafts (1.1); e-mail correspondence and telephone call with P. Reed regarding escrow services (.4); review proposed form of title company escrow agreement (.3) Matthew T. Gunlock 3.40 hours at 290.00 per hour.	\$986.00
08/07/09	Review and revise Lithia Springs pleadings regarding sale of real estate and e-mails with debtors professionals regarding same Douglas M. Foley .90 hours at 550.00 per hour.	\$495.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 20

September 8, 2009

---

08/07/09	Lithia Springs, GA - E-mails to and from P. Reed and M. Gunlock regarding escrow agent's signature on purchase agreement Edmund S. Pittman .20 hours at 450.00 per hour.	\$90.00
08/07/09	Atlanta Service Center - E-mail correspondence and telephone call with purchaser's counsel regarding contract and escrow matters (.7); telephone call and e-mail correspondence with escrow agent regarding deposit (.3); e-mail correspondence with bankruptcy counsel regarding purchase agreement and sale motion (.3) Matthew T. Gunlock 1.30 hours at 290.00 per hour.	\$377.00
08/07/09	Draft notice of motion and notice of hearing for sale of property in Atlanta (.4); file motion to authorize sale motion and notice thereof and arrange for service (.4) Bryan A. Stark .80 hours at 295.00 per hour.	\$236.00
08/10/09	Virginia Beach - Review e-mails from M. Rash and K. Moattar regarding revised court orders Edmund S. Pittman .10 hours at 450.00 per hour.	\$45.00
08/10/09	Lithia Springs, GA - Review e-mail from M. Gunlock regarding Panattoni contract Edmund S. Pittman .10 hours at 450.00 per hour.	\$45.00
08/10/09	Atlanta Service Center - E-mail correspondence with working group regarding purchase contract and negotiations Matthew T. Gunlock .20 hours at 290.00 per hour.	\$58.00
08/10/09	Correspond with chambers, debtors' professionals, and creditors counsel regarding issues pertaining to dismissal of stub rent appeal (1.5); draft correspondence with chambers regarding stub rent appeal (.2) Bryan A. Stark 1.70 hours at 295.00 per hour.	\$501.50
08/10/09	Review district court appeal docket regarding stub rent issue (.2); telephone call to opposing counsel in appeal regarding signature for dismissal agreed order (.2); e-mail to and from professionals regarding status of agreed order (.4) Karen B. Cain .80 hours at 195.00 per hour.	\$156.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 21

September 8, 2009

---

08/11/09	Telephone conference and e-mails with bidders for Virgil Place Property and procedures regarding same	Douglas M. Foley .60 hours at 550.00 per hour.	\$330.00
08/13/09	E-mails and telephone calls regarding Bloomingdale and stub rent appeal dismissal	Douglas M. Foley .30 hours at 550.00 per hour.	\$165.00
08/14/09	E-mails regarding dismissal orders for stub rent appeal and payment of remaining portions of stub rent	Douglas M. Foley .20 hours at 550.00 per hour.	\$110.00
08/17/09	E-mails with client and debtors professionals regarding timing and status of resolution of landlord claims for postpetition rent and fees	Douglas M. Foley .30 hours at 550.00 per hour.	\$165.00
08/19/09	Atlanta Service Center - E-mail correspondence with M. Jacobs and J. Avallone	Matthew T. Gunlock .30 hours at 290.00 per hour.	\$87.00
08/20/09	Golden Ring (Baltimore, MD) - Telephone call and e-mail from S. Pelletier regarding LDC and need for letter from Circuit City regarding same	Edmund S. Pittman .10 hours at 450.00 per hour.	\$45.00
08/20/09	Lithia Springs, GA - Conference with M. Gunlock regarding auction process	Edmund S. Pittman .10 hours at 450.00 per hour.	\$45.00
08/20/09	Atlanta Service Center - E-mail correspondence with M. Jacobs and J. Avallone (.2); e-mail correspondence with K. Lazaroff (.2)	Matthew T. Gunlock .40 hours at 290.00 per hour.	\$116.00
08/21/09	Golden Ring, MD - Telephone call from C. Corma at PNC Bank regarding evidence of cancellation of letter of credit (.1); e-mails to and from D. Miller and C. Corma regarding same	Edmund S. Pittman .20 hours at 450.00 per hour.	\$90.00
08/21/09	Atlanta Service Center - E-mail correspondence with K. Lazaroff (.2); review purchase agreement regarding overbid matters (.2)	Matthew T. Gunlock .40 hours at 290.00 per hour.	\$116.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 22

September 8, 2009

---

08/24/09	E-mails with landlords and landlords counsel regarding adjournment of lease administrative claim motions and status of resolution of same (.4); e-mails regarding Bloomingdale utilities and fire alarm issues (.3) Douglas M. Foley .70 hours at 550.00 per hour.	\$385.00
08/24/09	Atlanta Service Center - Telephone auction for property (.7); e-mail correspondence with K. Lazaroff (.1) Matthew T. Gunlock .80 hours at 290.00 per hour.	\$232.00
08/25/09	Atlanta Service Center - E-mail correspondence with D. Miller regarding auction and closing matters (.3); prepare and transmit amendment to purchase agreement (.8); e-mail correspondence with M. Jacobs regarding amendment and sale order (.3); telephone call with M. Jacobs (.1) Matthew T. Gunlock 1.50 hours at 290.00 per hour.	\$435.00
08/26/09	Golden Ring - E-mails to and from D. Miller, G. Cunningham and M. Rash regarding delinquent utility bill Edmund S. Pittman .20 hours at 450.00 per hour.	\$90.00
08/26/09	Lithia Springs, GA - Telephone call from M. Gunlock regarding escrow agent fee Edmund S. Pittman .10 hours at 450.00 per hour.	\$45.00
08/26/09	Atlanta Service Center - E-mail correspondence with D. Miller regarding closing matters and amendment to purchase agreement (.4); e-mail correspondence with M. Jacobs regarding closing matters and amendment to purchase agreement (.8); review purchase agreement in connection with closing (.3); prepare and transmit draft closing documents (2.0); review purchaser's comments to closing documents (.4); revise closing documents in connection with purchaser's comments (.4); e-mail correspondence with J. Avallone (.2); review purchaser's closing documents (.9); e-mail correspondence with P. Reed (.2); e-mail correspondence with I. Fredericks (.2) Matthew T. Gunlock 5.80 hours at 290.00 per hour.	\$1,682.00



Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 23  
September 8, 2009

08/27/09 Atlanta Service Center - E-mail correspondence with M. Jacobs and C. Fredericks regarding tax matters and bankruptcy hearing (.3); e-mail correspondence with D. Miller regarding closing matters (.3); markup purchaser's closing documents (.7); review revised purchaser's closing documents (.5); e-mail correspondence with J. Avallone (.1)  
Matthew T. Gunlock 1.90 hours at 290.00 per hour. \$551.00

08/28/09 Atlanta Service Center - E-mail correspondence with J. Avallone (.1); e-mail correspondence with M. Jacobs (.5); e-mail correspondence with D. Miller (.2); e-mail correspondence with P. Reed (.2); review purchaser's executed closing documents (.4)  
Matthew T. Gunlock 1.40 hours at 290.00 per hour. \$406.00

08/29/09 Atlanta Service Center - Compile and transmit signature pages and instruction letter (.8); draft escrow instruction letter (1.0); e-mail correspondence with M. Jacobs (.2)  
Matthew T. Gunlock 2.00 hours at 290.00 per hour. \$580.00

08/31/09 Atlanta Service Center - Telephone call and e-mail correspondence with D. Miller regarding sale order, signature pages and closing matters (.5); revise and transmit signature pages (.3); review executed signature pages (.3); e-mail correspondence with M. Jacobs (.8); review draft settlement statement and transmit comments to same (.3); e-mail correspondence with P. Reed (.1)  
Matthew T. Gunlock 2.30 hours at 290.00 per hour. \$667.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Douglas M. Foley	\$550.00	3.9	\$2,145.00
Edmund S. Pittman	\$450.00	1.6	\$720.00
Bryan A. Stark	\$295.00	3.1	\$914.50
Matthew T. Gunlock	\$290.00	26.1	\$7,569.00
Karen B. Cain	\$195.00	0.8	\$156.00
TOTAL FEES		35.5	\$11,504.50

**Re: Utilities Matters**

Our File No.	2055557-0210
Circuit City Contact	Michelle Mosier
McGuireWoods Contact	Douglas M. Foley

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 24  
September 8, 2009

08/17/09 E-mails regarding filing termination of blocked  
account for utilities and review same  
Douglas M. Foley .60 hours at 550.00 per hour. \$330.00

08/17/09 E-mails with debtors' professionals regarding  
utilities and cessation of blocked accounts  
Daniel F. Blanks .70 hours at 375.00 per hour. \$262.50

08/17/09 Correspond with creditors regarding requests  
for utilities and provide utilities request  
form (.8); review and analyze motion to  
terminate utilities blocked account and prepare  
for filing (.5); draft notice of motion for  
termination of utilities blocked account (.5);  
file and arrange for service of motion and  
notice (.4)  
Bryan A. Stark 2.20 hours at 295.00 per hour. \$649.00

08/20/09 Correspond with creditors and debtors'  
professionals regarding payment of utilities  
Bryan A. Stark .80 hours at 295.00 per hour. \$236.00

08/28/09 Prepare order granting motion to terminate  
utilities blocked account and submit to court  
Bryan A. Stark .60 hours at 295.00 per hour. \$177.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Douglas M. Foley	\$550.00	0.6	\$330.00
Daniel F. Blanks	\$375.00	0.7	\$262.50
Bryan A. Stark	\$295.00	3.6	\$1,062.00
TOTAL FEES		4.9	\$1,654.50

**Re: Tax Matters**

Our File No. 2055557-0240  
Circuit City Contact Michelle Mosier  
McGuireWoods Contact Douglas M. Foley

08/03/09 Analysis of IRS workpapers and IDR response  
materials for preparation for second IRS  
appeals conference  
Craig D. Bell 3.30 hours at 530.00 per hour. \$1,749.00

08/05/09 E-mails with in-house tax department, Ernst &  
Young and other debtors' professionals  
regarding tax strategies and objections to tax  
claims  
Daniel F. Blanks .80 hours at 375.00 per hour. \$300.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 25

September 8, 2009

---

08/06/09	Prepare for IRS appeals hearing on pending tax issues		
	Craig D. Bell	4.30 hours at 530.00 per hour.	\$2,279.00
08/07/09	Continue preparation for second IRS appeals hearing		
	Craig D. Bell	2.60 hours at 530.00 per hour.	\$1,378.00
08/10/09	Final preparations for IRS appeals hearing on tax protest for tax years 2004-2006		
	Craig D. Bell	6.40 hours at 530.00 per hour.	\$3,392.00
08/11/09	Conference with client rep (.7); participate in IRS appeals hearing (3.0); follow-up on meeting with client rep (.5); work on follow-up on issues relating to IRS hearing (1.9)		
	Craig D. Bell	6.10 hours at 530.00 per hour.	\$3,233.00
08/13/09	Telephone call and e-mails with client and Ernst & Young regarding personal property tax claim objection and reduction and allowance based upon appraisal and review analysis regarding same		
	Douglas M. Foley	.80 hours at 550.00 per hour.	\$440.00
08/13/09	Analysis on comments provided by IRS appeals officer on settlement proposal		
	Craig D. Bell	1.50 hours at 530.00 per hour.	\$795.00
08/13/09	Prepare for and participate in telephone conference regarding objection to certain tax claims and research issues regarding same		
	Daniel F. Blanks	.90 hours at 375.00 per hour.	\$337.50
08/14/09	Telephone call with IRS appeals officer (.3); analysis on points raised by IRS (.8)		
	Craig D. Bell	1.10 hours at 530.00 per hour.	\$583.00
08/17/09	Review omnibus objections and response to various tax claims for real estate and personal property in preparation for hearing on 8/18		
	Douglas M. Foley	.60 hours at 550.00 per hour.	\$330.00
08/18/09	Analyze issues relating to orders and exhibits on tax claim objections		
	Douglas M. Foley	.40 hours at 550.00 per hour.	\$220.00
08/18/09	Analysis on issues raised by IRS appeals officer		
	Craig D. Bell	.90 hours at 530.00 per hour.	\$477.00

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 26  
September 8, 2009

08/18/09	Prepare for and participate in telephone conference with tax department regarding tax issues (.7); analyze issues regarding objections to personal property taxes and related issues and review material regarding same (.9)		
	Daniel F. Blanks 1.60 hours at 375.00 per hour.		\$600.00
08/19/09	Work on open audit issues for appeals		
	Craig D. Bell 1.40 hours at 530.00 per hour.		\$742.00
08/19/09	E-mails with tax department regarding tax issues and pending motions		
	Daniel F. Blanks .70 hours at 375.00 per hour.		\$262.50
08/20/09	Analyze issues relating to business personal property tax issues and upcoming omnibus objection to same		
	Douglas M. Foley 2.70 hours at 550.00 per hour.		\$1,485.00
08/20/09	Review relevant jurisdiction provisions in bankruptcy code to address state tax issues (.8); analysis of same (1.4); two telephone calls with bankruptcy counsel (.3); review and respond to e-mails with client accountants (.2)		
	Craig D. Bell 2.70 hours at 530.00 per hour.		\$1,431.00
08/20/09	Research multiple issues regarding tax appeals regarding tolling and related issues and review material regarding same		
	Daniel F. Blanks 2.70 hours at 375.00 per hour.		\$1,012.50
08/21/09	Telephone calls and e-mails with debtors professionals and client regarding timing issues relating to BPP tax assessment valuation objection, Section 505 and 108 issues regarding waiver and strategy going forward		
	Douglas M. Foley 1.90 hours at 550.00 per hour.		\$1,045.00
08/21/09	Two conference calls with client representatives and their accountants (1.3); analysis on ad valorem property tax claims (1.2); attention to selected state ad valorem appeal procedures (1.1)		
	Craig D. Bell 3.60 hours at 530.00 per hour.		\$1,908.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 27

September 8, 2009

---

08/21/09	Continue to research multiple tax issues and initiate draft of omnibus objection to certain tax claims and review material regarding Ernst & Young regarding same and multiple e-mails with tax department and debtors' professionals regarding same (2.3); prepare for and participate in telephone conference with debtors' professionals regarding tax issues and omnibus objections (.6)		
	Daniel F. Blanks 2.90 hours at 375.00 per hour.		\$1,087.50
08/23/09	Continue drafting objection to certain tax claims and review and analyze claims, issues and strategies regarding same		
	Daniel F. Blanks 1.20 hours at 375.00 per hour.		\$450.00
08/24/09	Continue analysis on state property tax claims and objections (1.8); review draft objections to state property tax claims (.7)		
	Craig D. Bell 2.50 hours at 530.00 per hour.		\$1,325.00
08/24/09	Continue drafting, revising and file objection to personal property taxes and review and analyze claims, pleadings, charts, documents, and other material regarding same and multiple e-mails and telephone conferences with debtors' professionals and in-house tax department regarding same		
	Daniel F. Blanks 3.40 hours at 375.00 per hour.		\$1,275.00
08/25/09	Work on federal employment tax appeal issues (1.6); attention to ad valorem state tax refund claims and analysis prepared by client's consultants (Ernst & Young) (1.8)		
	Craig D. Bell 3.40 hours at 530.00 per hour.		\$1,802.00
08/26/09	Work on IRS appeals settlement issues		
	Craig D. Bell 2.60 hours at 530.00 per hour.		\$1,378.00
08/26/09	Multiple e-mails with in-house tax regarding tax questions and strategies		
	Daniel F. Blanks 1.40 hours at 375.00 per hour.		\$525.00
08/27/09	Work on appeals conference tax issues		
	Craig D. Bell 2.70 hours at 530.00 per hour.		\$1,431.00
08/28/09	Analyze issues relating to non-judicial tax appeals and e-mails with client and debtors professionals regarding same and effect of plan process and administrative claim bar dates		
	Douglas M. Foley .80 hours at 550.00 per hour.		\$440.00

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 28  
September 8, 2009

08/28/09 Analysis on backup withholding and amended  
Forms 1099 and W-2  
Craig D. Bell 1.20 hours at 530.00 per hour. \$636.00

08/31/09 E-mails with Ernst & Young regarding expansion  
application and related issues and review  
matters regarding same  
Daniel F. Blanks .50 hours at 375.00 per hour. \$187.50

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Douglas M. Foley	\$550.00	7.2	\$3,960.00
Craig D. Bell	\$530.00	46.3	\$24,539.00
Daniel F. Blanks	\$375.00	16.1	\$6,037.50
TOTAL FEES		69.6	\$34,536.50

**Re: Claims Administration**

Our File No.	2055557-0250
Circuit City Contact	Michelle Mosier
McGuireWoods Contact	Douglas M. Foley

08/03/09 Several e-mails and telephone calls with  
creditors regarding reconciliation of claims,  
including Alliance/Source and review documents  
regarding same  
Douglas M. Foley .60 hours at 550.00 per hour. \$330.00

08/03/09 Multiple telephone conferences and e-mails with  
parties regarding omnibus objections to claims,  
orders, notices, and other related items and  
review and analyze claims and other items  
regarding same (3.4); continue to draft and  
revise omnibus objections to claims and review  
exhibits regarding same (1.3)  
Daniel F. Blanks 4.70 hours at 375.00 per hour. \$1,762.50

08/03/09 Revise and resubmit claims settlement  
procedures order to chambers (.3); correspond  
with debtors' professionals regarding omnibus  
objections to claims (1.0)  
Bryan A. Stark 1.30 hours at 295.00 per hour. \$383.50

08/03/09 Analyze responsive filings to omnibus  
objections (1.2); work on chart of responses  
for professionals (.7); research pleadings for  
administrative expense issues (.9); conference  
with B. Stark regarding same (.6)  
Karen B. Cain 3.40 hours at 195.00 per hour. \$663.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 29

September 8, 2009

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08/04/09	Telephone calls and e-mails regarding stipulation resolving issues with US Government on rebate for NTIA issue Douglas M. Foley .70 hours at 550.00 per hour.	\$385.00
08/04/09	Continue drafting and revising orders and notices regarding omnibus objections to claims and review charts, documents and other material regarding same (1.9); multiple telephone conferences and e-mails with parties regarding omnibus objections to claims and related issues and research issues regarding same (2.3); continue drafting omnibus objections to claims and research multiple issues regarding same (1.5) Daniel F. Blanks 5.70 hours at 375.00 per hour.	\$2,137.50
08/04/09	Correspond with various counsel to creditors with respect to omnibus objections to claims Bryan A. Stark .60 hours at 295.00 per hour.	\$177.00
08/05/09	Several telephone conferences and e-mails with creditors and creditors counsel regarding status of claims resolution and reconciliation, including preference analysis Douglas M. Foley 1.10 hours at 550.00 per hour.	\$605.00
08/05/09	Multiple telephone conferences and e-mails with parties regarding omnibus objections to claims and related issues and review and analyze claims, objections, responses, notices and other related issues regarding same (1.8); continue drafting and revising omnibus objections to claims and related issues and review and analyze exhibits, notices, and other items regarding same and multiple e-mails with debtors' professionals regarding same (1.4); continue to draft, revise and submit orders regarding omnibus objections to claims and review exhibits and other documentation regarding same and multiple e-mails with debtors' professionals regarding same (2.5) Daniel F. Blanks 5.70 hours at 375.00 per hour.	\$2,137.50
08/05/09	Analyze responses to omnibus objections (1.3); research electronic claims database (.9); work on breakdown chart of responses for hearing analysis (.9) Karen B. Cain 3.10 hours at 195.00 per hour.	\$604.50

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 30  
September 8, 2009

08/06/09	E-mails with creditors regarding omnibus objections to claims and related issues and review documents regarding same Daniel F. Blanks .50 hours at 375.00 per hour.	\$187.50
08/06/09	Review informal response to omnibus objection and forward to debtors' professionals for review (.3); correspond with debtors' professionals regarding various issues relating to omnibus objections (.8) Bryan A. Stark 1.10 hours at 295.00 per hour.	\$324.50
08/07/09	E-mails and telephone calls with debtors' professionals and others regarding omnibus objections to claims and related issues and review material regarding same Daniel F. Blanks .90 hours at 375.00 per hour.	\$337.50
08/07/09	Retrieve and organize responses to Omni objections Linda J. Neilson 2.90 hours at 185.00 per hour.	\$536.50
08/10/09	Review IBM stipulation for settlement (.3); review and analyze unresolved claims and upcoming omnibus claim objections and e-mails with client and debtors professionals regarding same (.9) Douglas M. Foley 1.20 hours at 550.00 per hour.	\$660.00
08/10/09	Continue drafting and revising order regarding omnibus objections to claims and related issues and review and analyze claims, responses, notices, and related issues regarding same and multiple telephone conferences with clerk's office and others regarding same (3.3); continue to draft and revise omnibus objections to claims and review, analyze, issues regarding same (1.2); multiple telephone conferences with claimants and others regarding omnibus objections to claims and related issues and research issues regarding same (2.1) Daniel F. Blanks 6.60 hours at 375.00 per hour.	\$2,475.00
08/10/09	Research electronic database for active claims (2.1); analyze response filings to omnibus objections (2.9); work on breakdown chart of responses to objections (1.9) Karen B. Cain 6.90 hours at 195.00 per hour.	\$1,345.50



Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 31  
September 8, 2009

08/11/09	Draft, revise and file stipulation resolving claims and e-mails with debtors' professionals regarding same (.9); continue draft orders regarding omnibus objections to claims and related issues and other related items and draft omnibus objections regarding same and multiple telephone conferences with claimants regarding same (3.9)		
	Daniel F. Blanks 4.80 hours at 375.00 per hour.		\$1,800.00
08/11/09	Work on omnibus response charts		
	Karen B. Cain 1.70 hours at 195.00 per hour.		\$331.50
08/12/09	Multiple telephone conferences with claimants regarding omnibus objections to claims and related issues and analyze objections, claims, responses, and other items regarding same and research issues regarding same (3.2); continue draft of omnibus objections to claims and draft and revise orders regarding same and research issues regarding same (1.6)		
	Daniel F. Blanks 4.80 hours at 375.00 per hour.		\$1,800.00
08/12/09	Retrieve and organize responses to omnibus objections		
	Linda J. Neilson 2.60 hours at 185.00 per hour.		\$481.00
08/13/09	Meeting with client regarding reclassification of claims, upcoming omnibus objections and timing of filing same (4.7); analyze issues relating to late claim motions and requests for stipulations regarding late claims and e-mails with client, debtors professionals and committee professionals regarding same (1.8)		
	Douglas M. Foley 6.50 hours at 550.00 per hour.		\$3,575.00
08/13/09	Multiple telephone conferences with creditors regarding omnibus objections to claims and related issues and research issues regarding same and draft omnibus objections to claims, review claims, and related issues and draft and revise orders regarding same (3.2); revise and file stipulation and settlement with parties with the court and e-mails with parties regarding same (.9)		
	Daniel F. Blanks 4.10 hours at 375.00 per hour.		\$1,537.50
08/13/09	Analyze responses to omnibus objections (.9); work on summary charts of responses (1.7)		
	Karen B. Cain 2.60 hours at 195.00 per hour.		\$507.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 32

September 8, 2009

---

08/14/09 Telephone conference with creditors counsel regarding status and analysis and reconciliation of claims and priority status and review pleadings regarding same (1.3); several e-mails with client debtors professionals regarding next round of omnibus claim objections and review and analyze excel spreadsheets regarding same (1.7); analyze issues relating to PTO claim responses and objections relating to LTIP and STIP (.4); telephone conference with claimants regarding status of claim objections, administrative claims and contract rejection claims (.4)  
Douglas M. Foley 3.80 hours at 550.00 per hour. \$2,090.00

08/14/09 Telephone conferences with United States Trustee regarding paid time off objection and research issues regarding same and review material regarding same and review multiple documents, policies and other materials regarding same (2.8); continue to analyze claims for objection and related issues and review and analyze claims, pleadings, and other items regarding same (2.3)  
Daniel F. Blanks 5.10 hours at 375.00 per hour. \$1,912.50

08/14/09 Prepare documents for 8/18/09 hearing (1.7); retrieve and organize responses to omnibus objections (2.4)  
Linda J. Neilson 4.10 hours at 185.00 per hour. \$758.50

08/17/09 Review e-mails, draft exhibits and pleadings for upcoming omnibus claim objections and analyze issues regarding same (2.8); e-mails with client and debtors professionals regarding finalizing stipulations regarding certain claims and offsets with various creditors (.8)  
Douglas M. Foley 3.60 hours at 550.00 per hour. \$1,980.00

08/17/09 Multiple telephone conferences with creditors and other parties regarding omnibus objections to claims and related issues and review and analyze claims, pleadings, and other documents regarding same and multiple telephone conferences and e-mails with debtors' professionals and client regarding same (3.3); continue draft and research omnibus claims objections and multiple telephone conferences and e-mails with debtors' professionals regarding same (1.9)  
Daniel F. Blanks 5.20 hours at 375.00 per hour. \$1,950.00

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 33  
September 8, 2009

---

08/17/09	Correspond with debtors' professionals regarding omnibus objections to claims (1.0); prepare omnibus objections to claims (.7)		
	Bryan A. Stark 1.70 hours at 295.00 per hour.		\$501.50
08/17/09	Review and organize responses to omnibus objections		
	Linda J. Neilson 1.30 hours at 185.00 per hour.		\$240.50
08/17/09	Research electronic database of claims (.7); work on chart of responses to omnibus objections (1.4)		
	Karen B. Cain 2.10 hours at 195.00 per hour.		\$409.50
08/18/09	Prepare for and attend hearing on status report for omnibus claim Objection 24, 25 and 26 and analyze issues relating to real estate and personal property tax issues and PTO issues and supplemental memorandum regarding same (3.3); e-mails regarding next round of claim objection and analyze issues relating to format of preference analysis (1.3); review claims settlement stipulations and e-mails regarding same (.2)		
	Douglas M. Foley 4.80 hours at 550.00 per hour.		\$2,640.00
08/18/09	Multiple e-mails and telephone conferences with parties regarding omnibus claims, responses, notices and related issues and research issues regarding same and analyze strategies regarding same		
	Daniel F. Blanks 3.10 hours at 375.00 per hour.		\$1,162.50
08/18/09	Correspond with debtors' professionals regarding paid time off omnibus objection and other objections (.8); draft omnibus claim objections (2.4); correspond with creditors regarding omnibus objections and claims (.5)		
	Bryan A. Stark 3.70 hours at 295.00 per hour.		\$1,091.50
08/18/09	Retrieve and organize responses to omnibus objections		
	Linda J. Neilson 1.60 hours at 185.00 per hour.		\$296.00
08/18/09	Analyze responses to claims objections (.2); work on omnibus objection response charts (.2)		
	Karen B. Cain .40 hours at 195.00 per hour.		\$78.00

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 34  
September 8, 2009

08/19/09 Telephone conferences and e-mails with client and debtors professionals regarding new omnibus objections to claims, format of exhibits, issues relating to offsets, recoupment and accounts receivables collections, and strategy regarding same (1.7); e-mails regarding submission of order on Omni 24 (.3)  
Douglas M. Foley 2.00 hours at 550.00 per hour. \$1,100.00

08/19/09 Telephone conferences and e-mails with chambers and courtroom deputy regarding PTO issue and scheduling of hearing dates and e-mails with client and debtors professionals regarding same  
Douglas M. Foley 1.30 hours at 550.00 per hour. \$715.00

08/19/09 Continue drafting multiple omnibus objections to claims and research multiple issues regarding same and review multiple documents, pleadings, orders and other material regarding same (4.2); prepare for and participate in telephone conference with parties and debtors' professionals regarding claims, status and strategies regarding same (1.9)  
Daniel F. Blanks 6.10 hours at 375.00 per hour. \$2,287.50

08/19/09 Draft omnibus claims objections and e-mail for review and analysis (1.5); update proof of claim against Alliance Entertainment and send to debtor for review (.7); correspond with creditors regarding omnibus objections and upcoming omnibus hearing date (.8)  
Bryan A. Stark 3.00 hours at 295.00 per hour. \$885.00

08/19/09 Prepare copies of responses to omnibus objections for FTI  
Linda J. Neilson 1.20 hours at 185.00 per hour. \$222.00

08/19/09 Prepare binder for 8/27/08 hearing on applicable definition and legal standard of goods  
Linda J. Neilson 1.70 hours at 185.00 per hour. \$314.50

08/19/09 Analyze responses to omnibus objections (.7); work on response chart (.4)  
Karen B. Cain 1.10 hours at 195.00 per hour. \$214.50

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 35  
September 8, 2009

---

08/20/09	Analyze issues relating to Alliance obligations and draft and revise proof of claim in Alliance case and e-mails regarding same (.8); review and revise pleadings and exhibits for next round of omnibus claim objections and e-mails and telephone calls with client and debtors professionals regarding same (2.3) Douglas M. Foley 3.10 hours at 550.00 per hour.	\$1,705.00
08/20/09	Continue to draft, revise and file omnibus objections to claims and research multiple issues regarding same and review material regarding same and multiple telephone conferences and e-mails with parties regarding same Daniel F. Blanks 4.70 hours at 375.00 per hour.	\$1,762.50
08/20/09	Draft notices of omnibus objections (.9); telephone call and other correspondence with debtors' professionals regarding omnibus objections (1.5); prepare and file omnibus objections and notices and arrange for service of same (2.0); review and update proof of claim to be filed in Alliance bankruptcy case (.7) Bryan A. Stark 5.10 hours at 295.00 per hour.	\$1,504.50
08/20/09	Prepare documents regarding claims for hearing on August 27, 2009 (3.2); prepare copies of response binders for circulation to FTI (1.6) Linda J. Neilson 4.80 hours at 185.00 per hour.	\$888.00
08/20/09	Analyze responsive filings to omnibus objections (.4); work on chart of responses (.3) Karen B. Cain .70 hours at 195.00 per hour.	\$136.50
08/21/09	Review and revise several omnibus claim objections and exhibits and e-mails with debtors professionals and client regarding same (1.3); review and revise supplement memorandum on PTO claim objection (.5) Douglas M. Foley 1.80 hours at 550.00 per hour.	\$990.00
08/21/09	Continue to draft, revise and file omnibus objections to claims and research issues regarding same and review claims, pleadings, notices, and other items regarding same and multiple telephone conferences with parties and debtors' professionals regarding omnibus objections to claims and related issues Daniel F. Blanks 6.50 hours at 375.00 per hour.	\$2,437.50

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 36  
September 8, 2009

08/21/09	Draft memorandum in support of omnibus objections Numbers 25 and 26 and circulate for comments (3.1); prepare and file corrected omnibus Objection 33 and notice thereof (1.0); prepare, file and arrange for service for omnibus objections to claims and notices thereof (1.8)		
	Bryan A. Stark 5.90 hours at 295.00 per hour.		\$1,740.50
08/21/09	Review and organize responses to omnibus objections		
	Linda J. Neilson 1.00 hours at 185.00 per hour.		\$185.00
08/21/09	Analyze responses to omnibus objections (2.4); work on breakdown chart of responses (1.9)		
	Karen B. Cain 4.30 hours at 195.00 per hour.		\$838.50
08/24/09	Review and revise draft of BPP tax objection and e-mails with client and debtors professionals regarding same (1.2); review and revise draft of supplemental memorandum in support of PTO objection and e-mails with client regarding same (1.4); e-mails regarding late claim motions and EDC issues (.2); analyze issues regarding reclamation and Paramount and e-mails with opposing counsel regarding same (.3); e-mails with client regarding status of upcoming omnibus objections to claims (.2)		
	Douglas M. Foley 3.30 hours at 550.00 per hour.		\$1,815.00
08/24/09	Analyze issues regarding pending claim objections and strategy regarding upcoming claim objections		
	Sarah B. Boehm .80 hours at 450.00 per hour.		\$360.00
08/24/09	E-mails and telephone conferences with parties regarding omnibus objections to claims and related issues and review material regarding same		
	Daniel F. Blanks .90 hours at 375.00 per hour.		\$337.50
08/24/09	Draft notice of omnibus objection Number 37 (.5); review and update memorandum in support of omnibus Objections 25 and 26 (.4); prepare same for filing, file and arrange for service (1.6)		
	Bryan A. Stark 2.50 hours at 295.00 per hour.		\$737.50
08/24/09	Research responses to omnibus objections (.3); analyze exhibit to agenda (.9); e-mail C. Heany regarding exhibit revisions (.2)		
	Karen B. Cain 1.40 hours at 195.00 per hour.		\$273.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 37

September 8, 2009

---

08/25/09	Analyze agenda and claim objection matters scheduled for status hearing Sarah B. Boehm .30 hours at 450.00 per hour.	\$135.00
08/25/09	Multiple telephone conferences and e-mails with parties regarding omnibus objections to claims and related issues and review and analyze claims, pleadings, notices, and other documents regarding same (2.8); continue drafting omnibus objections to claims and related issues (.5); file proposed stipulations with court resolving claims and analyze issues regarding same (.5) Daniel F. Blanks 3.80 hours at 375.00 per hour.	\$1,425.00
08/25/09	Review omnibus orders for inclusion of claims of creditors (.4); draft notice of objection to claim and review and file objection to claim of Panasonic and notice thereof (1.2); review and analyze updated documentation regarding claims of bankrupt creditor and update proof of claim accordingly (1.0) Bryan A. Stark 2.60 hours at 295.00 per hour.	\$767.00
08/25/09	Retrieve and organize responses to omnibus objections Linda J. Neilson 1.90 hours at 185.00 per hour.	\$351.50
08/25/09	Analyze responses to objections (.9); work on chart of responses (.4) Karen B. Cain 1.30 hours at 195.00 per hour.	\$253.50
08/26/09	Analyze claim objections and responses for tomorrow's omnibus hearing (1.6); analyze claim objection response chart and e-mails regarding same (.7); analyze issues and e-mails regarding American Express claim reconciliation (.5); analyze claim settlement protocol and related pleadings (.5); analyze administrative claim bar date pleadings (.4) Sarah B. Boehm 3.70 hours at 450.00 per hour.	\$1,665.00
08/26/09	Continue analyzing omnibus objections to claims and multiple telephone conferences and e-mails with parties regarding omnibus objections to claims and related issues and review and analyze claims, pleadings, notices, and other documents regarding same and analyze strategies regarding same Daniel F. Blanks 3.70 hours at 375.00 per hour.	\$1,387.50

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 38  
September 8, 2009

08/26/09	Finalize proof of claim and file with claims noticing agent Bryan A. Stark 1.00 hours at 295.00 per hour.	\$295.00
08/26/09	Organize claim response chart Linda J. Neilson .50 hours at 185.00 per hour.	\$92.50
08/26/09	Analyze responses to objections (.6); research proofs of claim filed by responders (.4); work on chart of responses (.9) Karen B. Cain 1.90 hours at 195.00 per hour.	\$370.50
08/27/09	Meetings and e-mails with client and debtors professionals regarding account receivable claims against various vendors and offsets to proofs of claim and strategy going forward regarding lawsuits, demand letters and claim objections Douglas M. Foley 3.80 hours at 550.00 per hour.	\$2,090.00
08/27/09	Prepare for and attend omnibus hearing regarding claim objections Sarah B. Boehm 4.60 hours at 450.00 per hour.	\$2,070.00
08/27/09	Prepare claims for court hearing Karen B. Cain 1.60 hours at 195.00 per hour.	\$312.00
08/28/09	E-mails and telephone conference regarding status of new claim objections and process and protocol going forward for claims Douglas M. Foley .40 hours at 550.00 per hour.	\$220.00
08/28/09	Prepare for and participate in claims meeting with client and professionals (3.8); analyze various claim matters and research regarding same (.6) Sarah B. Boehm 4.40 hours at 450.00 per hour.	\$1,980.00
08/28/09	Prepare for and participate in conferences with in-house parties and debtors' professionals regarding omnibus objections to claims and related issues and strategies regarding same (4.2); multiple telephone conferences and e-mails with parties regarding omnibus objections to claims and related issues (1.1) Daniel F. Blanks 5.30 hours at 375.00 per hour.	\$1,987.50
08/28/09	Retrieve and organize responses to omnibus objections Linda J. Neilson 2.10 hours at 185.00 per hour.	\$388.50



Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 39  
September 8, 2009

---

08/28/09	Analyze responses and work on omnibus objections response chart Karen B. Cain 2.80 hours at 195.00 per hour.	\$546.00
08/29/09	Analyze issues and e-mails regarding Assurant/GE settlement and motion to approve same Sarah B. Boehm .30 hours at 450.00 per hour.	\$135.00
08/30/09	Analyze issues relating to reclamation and recoupment claims, including Paramount and Hewlett-Packart and review pleadings and caselaw regarding same Douglas M. Foley .90 hours at 550.00 per hour.	\$495.00
08/31/09	Conference and e-mails with debtors professionals regarding status of omnibus claim objections and orders and timing of filing omnibus objection to lease rejection damage claims and analyze issues regarding same (.5); review motion and order and notice on federal warranty and Assurant settlement and e-mails with debtors professionals regarding same (.4) Douglas M. Foley .90 hours at 550.00 per hour.	\$495.00
08/31/09	Multiple calls and e-mails regarding responses to claim objections (.8); multiple calls and e-mails regarding status of upcoming objections (.6); analyze documents regarding claim settlement and stipulation regarding same (.4); draft and revise motion to shorten notice regarding Assurant settlement and multiple calls and e-mails regarding same (.5); e-mails with FTI regarding orders approving claim objections (.4); analyze response chart and status of various matters (1.1) Sarah B. Boehm 3.80 hours at 450.00 per hour.	\$1,710.00
08/31/09	Multiple telephone conferences and e-mails with parties regarding omnibus objections to claims and related issues and research issues regarding same draft material regarding same and telephone conferences and e-mails with client regarding objections to claims and analysis and strategies regarding resolving claims and reconciling amounts Daniel F. Blanks 3.50 hours at 375.00 per hour.	\$1,312.50

Page 40  
September 8, 2009

08/31/09	Analyze responses to omnibus objections (.7); work on summary chart for omnibus objections (.4)			
	Karen B. Cain	1.10 hours at	195.00 per hour.	\$214.50

TOTAL FEES	235.3	\$82,726.00
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Our File No. 2055557-0270  
Circuit City Contact Michelle Mosier  
McGuireWoods Contact Douglas M. Foley

08/07/09	Continue to review revised plan and disclosure statement and substantive consolidation analysis and e-mails with debtors professionals regarding same	Douglas M. Foley	1.90 hours at	550.00 per hour.	\$1,045.00
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08/10/09	Analyze issues relating to substantive consolidation procedure and precedent in Virginia and e-mails with debtors professionals regarding same			
	Douglas M. Foley	.90 hours at	550.00 per hour.	\$495.00

08/12/09	Review and analyze edits to plan and disclosure statement and conference call with client and debtors professionals regarding same			
	Douglas M. Foley	1.70 hours at	550.00 per hour.	\$935.00

08/13/09	E-mails regarding open plan and disclosure statement issues			
	Douglas M. Foley	.30 hours at	550.00 per hour.	\$165.00

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 41

September 8, 2009

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08/13/09	Research multiple issues regarding substantive consolidation and other issues and e-mails and telephone conferences with debtors' professionals regarding same Daniel F. Blanks 2.80 hours at 375.00 per hour.	\$1,050.00
08/14/09	Continue to review and analysis of edits to plan and disclosure statement and e-mails with debtors' professionals regarding substantive consolidation analysis Douglas M. Foley 1.30 hours at 550.00 per hour.	\$715.00
08/19/09	Review and revise plan, disclosure statement, motion to approve disclosure statement and substantive consolidation analysis, liquidation analysis, and telephone calls and e-mails with client and debtors professionals regarding same, strategy, and timing of filing Douglas M. Foley 3.70 hours at 550.00 per hour.	\$2,035.00
08/21/09	Review, revise and analyze issues relating to disclosure statement, plan, substantive consolidation analysis, and liquidation analysis and telephone calls and e-mails with debtors professionals and client regarding same Douglas M. Foley 3.20 hours at 550.00 per hour.	\$1,760.00
08/23/09	Continue to review and revisions of plan and disclosure statement Douglas M. Foley 1.30 hours at 550.00 per hour.	\$715.00
08/24/09	Continue to review and revisions and analysis of plan, disclosure statement, liquidation analysis, substantive consolidation analysis, and notice of disclosure statement hearing and time period for objections and e-mails and conference calls with client and debtors professionals regarding same and prepare same for filing Douglas M. Foley 2.60 hours at 550.00 per hour.	\$1,430.00
08/24/09	Analyze plan and disclosure statement and issues regarding notice Sarah B. Boehm 1.10 hours at 450.00 per hour.	\$495.00

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 42  
September 8, 2009

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08/24/09	Multiple e-mails and telephone conferences with debtors' professionals regarding disclosure statement and plan and related issues and review, analyze, and file disclosure statement and plan and disclosure statement with court and draft notices and other items regarding same	Daniel F. Blanks	2.60 hours at 375.00 per hour.	\$975.00
08/25/09	E-mails and telephone calls regarding LBR 3018-1(B) and review, draft and revise pleadings regarding same	Douglas M. Foley	1.70 hours at 550.00 per hour.	\$935.00
08/25/09	Analyze issues regarding notice of disclosure statement hearing	Sarah B. Boehm	.60 hours at 450.00 per hour.	\$270.00
08/25/09	Draft and file motion to expand notice period for disclosure statement and multiple telephone conferences and e-mails with clerk's office and courtroom deputies regarding same and draft motions to expedite regarding same	Daniel F. Blanks	4.50 hours at 375.00 per hour.	\$1,687.50
08/25/09	Correspond with debtors' professionals regarding objection deadlines and notice of disclosure statement (1.0); draft notice of motion regarding objections to disclosure statement (.8); draft motion to expedite hearing for motion regarding objections to disclosure statement (1.0); review and analyze motion regarding objections to disclosure statements (.8)	Bryan A. Stark	3.60 hours at 295.00 per hour.	\$1,062.00
08/26/09	Analyze plan and disclosure statement (1.4); e-mails regarding notice of disclosure statement hearing and related matters (.4); draft deadlines regarding plan (.4); analyze issues regarding solicitation procedures (.6)	Sarah B. Boehm	2.80 hours at 450.00 per hour.	\$1,260.00
08/27/09	Analyze issues and e-mails regarding motion to approve disclosure statement	Sarah B. Boehm	.30 hours at 450.00 per hour.	\$135.00

Page 43  
September 8, 2009

08/31/09	Multiple calls regarding notice of disclosure statement hearing (.3); analyze plan and disclosure statement (.4)			
	Sarah B. Boehm	.70 hours at	450.00 per hour.	\$315.00

TOTAL FEES	43.3	\$20,297.00
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Re: Employee Benefits/Pensions  
Our File No. 2055557-0280  
Circuit City Contact Michelle Mosier  
McGuireWoods Contact Douglas M. Foley

Circuit City Stores Inc

File Number: 2055557

Page 44

Invoice No. 91176604

September 8, 2009

08/19/09 Complete proposed domestic relations order  
analysis for 401(k) plan participant, T. Higham  
(.4); draft proposed response for plan  
administrative committee (.4); draft e-mail to  
H. Merten regarding outstanding issues and  
clarifications required by order (.4)  
Elizabeth A. Diller 1.20 hours at 275.00 per hour. \$330.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Elizabeth A. Diller	\$275.00	1.2	\$330.00
TOTAL FEES		1.2	\$330.00

**Re: Intellectual Property Matters**

Our File No. 2055557-0310  
Circuit City Contact Michelle Mosier  
McGuireWoods Contact Douglas M. Foley

08/05/09 Privilege review of trademark files to be  
transferred to counsel for Systemax  
Douglas B. Smith .40 hours at 295.00 per hour. \$118.00

08/06/09 Continue privilege review of trademark files to  
be transferred to counsel for Systemax  
Douglas B. Smith 3.80 hours at 295.00 per hour. \$1,121.00

08/07/09 Continue privilege review of trademark files  
Douglas B. Smith 4.40 hours at 295.00 per hour. \$1,298.00

08/09/09 Continue privilege review of files to be  
transferred to counsel for Systemax  
Douglas B. Smith 2.80 hours at 295.00 per hour. \$826.00

08/11/09 Receive and review correspondence from agent  
regarding 800.COM mark in Uruguay (.1); direct  
payment of invoice (.1)  
Kymberleigh B. Gokey .20 hours at 160.00 per hour. \$32.00

08/11/09 E-mail from agent in China regarding 800.COM  
status  
Kymberleigh B. Gokey .10 hours at 160.00 per hour. \$16.00

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 45  
September 8, 2009

08/13/09	Discussion with J. Peyton regarding transfer of Circuit City trademarks on Systemax schedule (.1); discussion with D. Smith regarding same (.1); review list of marks on Systemax schedule (.3); revise file transfer letter (.2); discussion with J. Sudduth regarding records transfer (.1) Kymberleigh B. Gokey .80 hours at 160.00 per hour.	\$128.00
08/26/09	Review status of 800.COM foreign registrations (.4); various e-mail correspondence regarding renewal of CTM registration (.4) Janet P. Peyton .80 hours at 460.00 per hour.	\$368.00
08/26/09	Meeting with J. Peyton to discuss status of 800.COM marks Douglas B. Smith 2.60 hours at 295.00 per hour.	\$767.00
08/27/09	Discussions and e-mails regarding renewal of 800.COM trademark in European Union Janet P. Peyton .40 hours at 460.00 per hour.	\$184.00
08/27/09	Locate and prepare power of attorney form for Jacobacci & Partners for 800.COM EU renewal Douglas B. Smith .70 hours at 295.00 per hour.	\$206.50
08/28/09	E-mails and calls regarding power of attorney for EU renewal and update of title (.7); calls with D. Smith and e-mails to various foreign counsel regarding status of 800.COM marks (.9); update trademark schedule (.3); e-mail to working group (.3) Janet P. Peyton 2.20 hours at 460.00 per hour.	\$1,012.00
08/28/09	E-mails with agent regarding renewal of EU registration for 800.COM and recordal of transfer Douglas B. Smith .40 hours at 295.00 per hour.	\$118.00
08/28/09	Various e-mails and telephone call with J. Peyton regarding foreign registrations Kymberleigh B. Gokey .50 hours at 160.00 per hour.	\$80.00
08/29/09	E-mails regarding THE CITY trademark files and sale to Systemax (.1); review IP schedule for Systemax transaction (.1) Janet P. Peyton .20 hours at 460.00 per hour.	\$92.00
08/31/09	Calls and e-mails to foreign counsel regarding 800.COM marks Janet P. Peyton .50 hours at 460.00 per hour.	\$230.00

Circuit City Stores Inc  
File Number: 2055557  
Invoice No. 91176604

Page 46  
September 8, 2009

08/31/09 Receive and review e-mail from agent regarding  
oppositions in China to applications for  
CIRCUIT CITY  
Douglas B. Smith .20 hours at 295.00 per hour. \$59.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Janet P. Peyton	\$460.00	4.1	\$1,886.00
Douglas B. Smith	\$295.00	15.3	\$4,513.50
Kymberleigh B. Gokey	\$160.00	1.6	\$256.00
TOTAL FEES		21.0	\$6,655.50

Re: Vendor Claim Litigation

Our File No. 2055557-0320  
Circuit City Contact Michelle Mosier  
McGuireWoods Contact Douglas M. Foley

08/12/09 E-mails with debtors' representatives and  
client regarding lawsuits against vendors and  
strategies regarding same  
Daniel F. Blanks .70 hours at 375.00 per hour. \$262.50

08/17/09 Continue to draft and revise complaints to  
vendors and related issues and research issues  
regarding same  
Daniel F. Blanks 1.30 hours at 375.00 per hour. \$487.50

08/23/09 Continue to draft complaints against vendors  
and review material regarding same  
Daniel F. Blanks .90 hours at 375.00 per hour. \$337.50

08/27/09 Meeting with Circuit City, Skadden and  
McGuireWoods team to review strategy for filing  
cases against vendors  
Bryan A. Fratkin 2.50 hours at 490.00 per hour. \$1,225.00

08/27/09 Prepare for and participate in meeting with  
client and debtors' professionals regarding  
vendor litigation status and strategy  
Sarah B. Boehm 2.80 hours at 450.00 per hour. \$1,260.00

08/27/09 Prepare for and participate in meeting with  
client regarding vendor lawsuits and other  
issues regarding same and analyze strategies  
regarding same and review and analyze multiple  
documents, pleadings and other material  
regarding same  
Daniel F. Blanks 3.30 hours at 375.00 per hour. \$1,237.50



Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 47

September 8, 2009

08/31/09 Analyze issues regarding extension of deadlines  
(.3); analyze issues and strategy regarding  
vendor litigation (.6)  
Sarah B. Boehm .90 hours at 450.00 per hour. \$405.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Bryan A. Fratkin	\$490.00	2.5	\$1,225.00
Sarah B. Boehm	\$450.00	3.7	\$1,665.00
Daniel F. Blanks	\$375.00	6.2	\$2,325.00
TOTAL FEES		12.4	\$5,215.00

**Re: Asset Sales**

Our File No.

2055557-0321

Circuit City Contact

Michelle Mosier

McGuireWoods Contact

Douglas M. Foley

08/18/09 E-mails regarding IP auction and issues  
relating to Firedog  
Douglas M. Foley .30 hours at 550.00 per hour. \$165.00

08/25/09 E-mails and telephone conference with client  
regarding litigation rights, review of terms of  
assignment and engagement and formulation of  
strategy to monetize  
Douglas M. Foley .70 hours at 550.00 per hour. \$385.00

08/26/09 Telephone call and e-mails with Circuit City  
plaintiffs counsel, C. Cannon, regarding  
prepayment collection of Mastercard Visa  
settlements and potential monetization of new  
anti-trust claims for subsequent periods (1.1);  
several e-mails and telephone calls with  
respect to assets sales on for hearing on 8/27  
relating to real estate and comments to orders  
and 800.com asset and late bidders and strategy  
regarding same (0.9)  
Douglas M. Foley 2.00 hours at 550.00 per hour. \$1,100.00

08/26/09 Analyze e-mails and orders regarding sale  
motions set for tomorrow's omnibus hearing  
Sarah B. Boehm .40 hours at 450.00 per hour. \$180.00

Page 48  
September 8, 2009

08/31/09	Multiple calls and e-mails regarding status of orders approving sales			
	Sarah B. Boehm	.30 hours at	450.00 per hour.	\$135.00

TOTAL FEES	10.8	\$4,673.50
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	Copy Charges	\$737.50
	Long Distance Telephone Charges	\$138.60
07/22/09	Now Legal Service Inc. - (Invoice #A56971)	\$102.50
07/22/09	GENESYS CONFERENCING - Conference call hosted by Douglas M. Foley on 07/22/2009	\$17.77
07/22/09	GENESYS CONFERENCING - Conference call hosted by Douglas M. Foley on 07/22/2009	\$26.79

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 49

September 8, 2009

07/23/09	GENESYS CONFERENCING - Conference call hosted by Douglas M. Foley on 07/23/2009	\$75.28
07/23/09	Now Legal Service Inc. - (Invoice #A56971)	\$185.39
07/29/09	FedEx Priority Overnight/Int'l Priority to Glen Allen, VA - Tracking #: 986584520333	\$22.88
07/30/09	GENESYS CONFERENCING - Conference call hosted by Douglas M. Foley on 07/30/2009	\$30.88
07/30/09	GENESYS CONFERENCING - Conference call hosted by Douglas M. Foley on 07/30/2009	\$57.40
08/04/09	LINDA J. NEILSON - Travel to Richmond for hearing 07/22-07/23/09; room, meal, mileage, parking	\$356.48
08/04/09	DOUGLAS M. FOLEY - Attend meetings and Omni hearing - 7/21/09; Room, and Parking	\$332.74
08/04/09	DANIEL F. BLANKS - Travel for client meeting - 7/21-7/23/09; Room, Meals, and Mileage	\$542.62
08/06/09	J&J COURT TRANSCRIBERS, INC. - Transcription services - Federal Court 14-Day on 7/23/09	\$157.25
08/06/09	FedEx Priority Overnight/Int'l Priority to Arlington, TX - Tracking #: 403920919098	\$15.62
08/06/09	FedEx Priority Overnight/Int'l Priority to Alpharetta, GA - Tracking #: 423311591602	\$12.39
08/06/09	DOUGLAS M. FOLEY - Travel to Richmond for client meeting 07/28/09; room, mileage, parking	\$543.77
08/06/09	RESTAURANTEUR, INC. - Lunch 7/31/09	\$240.87
08/06/09	RESTAURANTEUR, INC. - Breakfast 7/31/09	\$122.10
08/06/09	RESTAURANTEUR, INC. - Lunch 7/23/09	\$150.41
08/06/09	RESTAURANTEUR, INC. - Breakfast 7/23/09	\$79.92
08/06/09	DANIEL F. BLANKS - T&T shuttle service for client meeting 07/23/09	\$360.00
08/12/09	GENESYS CONFERENCING - Conference call hosted by Douglas M. Foley on 08/12/2009	\$1.90
08/12/09	TIME MACHINE NETWORK - (Invoice # 71218)	\$149.55
08/13/09	GENESYS CONFERENCING - Conference call hosted by Douglas M. Foley on 08/13/2009	\$22.54
08/13/09	FedEx Priority Overnight/Int'l Priority to Richmond, VA - Tracking #: 986584520675	\$7.91
08/13/09	FedEx Priority Overnight/Int'l Priority to Los Angeles, CA - Tracking #: 986584520686	\$14.90
08/13/09	BIZPORT LTD - Delivery from MW Richmond to Circuit City 7/20/09	\$32.48
08/13/09	FedEx Priority Overnight/Int'l Priority to Wilmington, DE - Tracking #: 986584520664	\$9.77
08/13/09	FedEx Priority Overnight/Int'l Priority to Glen Allen, VA - Tracking #: 986584520653	\$7.91
08/14/09	FedEx Priority Overnight/Int'l Priority to Falls Church, VA - Tracking #: 986584520701	\$7.91
08/14/09	FedEx Priority Overnight/Int'l Priority to Glen Allen, VA - Tracking #: 986584520712	\$7.91
08/14/09	FedEx Priority Overnight/Int'l Priority to Richmond, VA - Tracking #: 986584520697	\$7.91

Circuit City Stores Inc

File Number: 2055557

Invoice No. 91176604

Page 50

September 8, 2009

08/17/09	GENESYS CONFERENCING - Conference call hosted by Douglas M. Foley on 08/17/2009	\$2.48
08/17/09	J&J COURT TRANSCRIBERS, INC. - Transcription services - Invoice No. 2009-02080	\$51.00
08/17/09	MARTINONI & RODRIGUEZ ASOCIADOS SRL - Foreign agent fees in connection with the search for status of trademark 800.com in Uruguay	\$230.00
08/18/09	GENESYS CONFERENCING - Conference call hosted by Douglas M. Foley on 08/18/2009	\$38.69
08/18/09	GENESYS CONFERENCING - Conference call hosted by Douglas M. Foley on 08/18/2009	\$13.69
08/19/09	GENESYS CONFERENCING - Conference call hosted by Douglas M. Foley on 08/19/2009	\$64.15
08/19/09	DOUGLAS M. FOLEY - Travel to Richmond for client meeting 08/12-08/13/09; room, meals, mileage	\$352.56
08/20/09	FedEx Priority Overnight/Int'l Priority to Glen Allen, VA - Tracking #: 986584520790	\$23.58
08/20/09	DOUGLAS M. FOLEY - Travel to Richmond for client meeting 08/17/09; room, meal, mileage	\$311.31
08/21/09	FedEx Priority Overnight/Int'l Priority to San Diego, CA - Tracking #: 986584520826	\$14.90
08/21/09	GENESYS CONFERENCING - Conference call hosted by Douglas M. Foley on 08/21/2009	\$9.03
08/21/09	GENESYS CONFERENCING - Conference call hosted by Douglas M. Foley on 08/21/2009	\$3.05
08/26/09	FedEx Priority Overnight/Int'l Priority to El Segundo, CA - Tracking #: 423311598537	\$14.90
08/31/09	GRIFFITH HACK - Foreign agent fees in connection with the preparation and filing of an application to record the transfer of ownership for the trademark 800.com logo in Australia	\$414.00
	TOTAL EXPENSES	\$6,123.19

Summary of Fees and Expenses:

Total Fees for all Matters:	\$240,742.00
Total Expenses for all Matters:	<u>\$6,123.19</u>
Total for this Invoice:	<u>\$246,865.19</u>